

COUNTY OF COFFEY, KANSAS

Financial Statements
and
Supplemental Information

with Report of Independent Auditors

For the Year Ended December 31, 2011

County of Coffey, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2011

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Special Financial Statements
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Coffey County
Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Coffey County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Coffey County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Coffey County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Coffey County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Coffey County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Coffey County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

March 15, 2012

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Coffey County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Year Ended December 31, 2011

| | | Beginning Unencumbered Cash Balance | Beginning Balance Adjustment | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--|-----|---|------------------------------------|------------------|--------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | | | |
| General | (2) | \$ 771,299 | 21,408 | 9,795,998 | 9,636,963 | 951,742 | 223,670 | 1,175,412 |
| Special Revenue: | | | | | | | | |
| Ambulance | | 2,747 | | 309,466 | 310,000 | 2,213 | | 2,213 |
| Coffey County Library | | 8,145 | | 994,110 | 995,835 | 6,420 | | 6,420 |
| Coffey Co. Lib. Employee Benefits | | 1,441 | | 157,199 | 157,635 | 1,005 | | 1,005 |
| Conservation District | | 78 | | 30,262 | 30,125 | 215 | | 215 |
| Economic Development | | 12,866 | | 198,507 | 180,753 | 30,620 | 20 | 30,640 |
| Economic Development Loan | | 137,304 | | 48,213 | | 185,517 | | 185,517 |
| Employee Benefits | | 471,515 | | 2,934,942 | 2,321,993 | 1,084,464 | | 1,084,464 |
| Extension Council | | 1,120 | | 131,042 | 131,200 | 962 | | 962 |
| Health | | 1,715 | | 397,375 | 383,667 | 15,423 | 10,454 | 25,877 |
| Historical Society | | 2,333 | | 231,817 | 232,560 | 1,590 | | 1,590 |
| Hospital Maintenance | | 3,493 | | 439,301 | 440,000 | 2,794 | | 2,794 |
| Mental Health | | 11 | | 62,924 | 62,935 | | | |
| Mental Retardation | | 1,237 | | 157,316 | 157,500 | 1,053 | | 1,053 |
| Noxious Weed | | 76,216 | | 227,379 | 300,786 | 2,809 | | 2,809 |
| Road and Bridge | | 668,462 | | 4,669,691 | 4,483,174 | 854,979 | 69,481 | 924,460 |
| Rural Fire District No. 1 | | 3,941 | | 773,691 | 777,388 | 244 | | 244 |
| Special Alcohol Program | | 14,288 | | 1,534 | 2,024 | 13,798 | | 13,798 |
| Special Bridge | | 881,358 | | 317,228 | 334,812 | 863,774 | 630 | 864,404 |
| Special Park and Recreation | | 2,617 | | 802 | 500 | 2,919 | | 2,919 |
| Tourism and Convention Promotion | | | | 17,287 | 17,287 | | | |
| Special Capital Improvement | | 1,680,845 | | 570,352 | 770,294 | 1,480,903 | 717,656 | 2,198,559 |
| Special Equipment Reserve | | 1,421,338 | | 40,536 | 212,308 | 1,249,566 | | 1,249,566 |
| Special Noxious Weed | | 160,399 | | | | 160,399 | | 160,399 |
| Special Highway | | 1,792,389 | | 105,539 | 3,673 | 1,894,255 | | 1,894,255 |
| GIS Reserve | | 307,573 | | 29,850 | 33,253 | 304,170 | | 304,170 |
| Technology Office Reserve | | 449,559 | | 178,000 | 21,712 | 605,847 | | 605,847 |
| Coffey County RWD Infrastructure | | 601,676 | | | 444,251 | 157,425 | | 157,425 |
| Community Improvement Reserve | | 957,039 | | 286,513 | | 1,243,552 | | 1,243,552 |
| Emergency Telephone Service | | 37,957 | | 29,991 | 21,411 | 46,537 | | 46,537 |
| Emergency Telephone Service - Wireless | | 986 | | 19,730 | 15,075 | 5,641 | | 5,641 |
| Enterprise: | | | | | | | | |
| Solid Waste | | 129,444 | | 264,296 | 213,501 | 180,239 | 2,553 | 182,792 |
| Jacob's Creek Sewer District | | 193,319 | | 12,898 | 15,010 | 191,207 | | 191,207 |
| Expendable Trusts: | | | | | | | | |
| Special Auto | | 85,859 | | 87,672 | 104,821 | 68,710 | | 68,710 |
| Prosecuting Attorney Training | | 3,551 | | 3,261 | 2,446 | 4,366 | 198 | 4,564 |
| Special Law Enforcement Trust | | 32,727 | | 33 | 8,698 | 24,062 | | 24,062 |
| Register of Deeds Technology | | 45,670 | | 10,839 | 18,884 | 37,625 | | 37,625 |
| Prosecuting Attorney Trust | | 707 | | | | 707 | | 707 |
| Prosecuting Attorney Check Fees | | 4,121 | | 855 | | 4,976 | | 4,976 |
| Sheriff's Special Donations | | 4,467 | | 1,181 | 1,542 | 4,106 | | 4,106 |

The notes to the financial statements are an integral part of this statement.

Coffey County, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2011

| | Beginning Unencumbered Cash Balance | Beginning Balance Adjustment | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|------------------------------------|---|------------------------------------|-------------------|-------------------|--|--|------------------------|
| Community Development Block Grant | | | 91,594 | 91,594 | | | |
| Emergency Preparedness Grant | 59,072 | | 39,564 | 47,871 | 50,765 | | 50,765 |
| Diversion Fees | 54,527 | | 40,100 | 24,539 | 70,088 | | 70,088 |
| Other Grants | | | 1,429 | 1,429 | | | |
| Total Primary Government (1) | <u>11,085,411</u> | <u>21,408</u> | <u>23,710,317</u> | <u>23,009,449</u> | <u>11,807,687</u> | <u>1,024,662</u> | <u>12,832,349</u> |
| Composition of Cash: | | | | | | | |
| Cash and Cash Items on Hand | | | | | | | 1,907 |
| Certificates of Deposit | | | | | | | 17,153,246 |
| Demand Deposits | | | | | | | 14,058,464 |
| Less: Agency Funds per Statement 4 | | | | | | (18,381,270) | |
| Adjustment for Rounding | | | | | | 2 | |
| Total Primary Government (1) | | | | | | | <u>12,832,349</u> |

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including other governmental organizations in the financial reports is the exercise of oversight responsibility over such organizations. Oversight responsibility is derived from the County's powers and includes, but is not limited to, financial accountability, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by the Kansas statutes which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments made during 2011.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special revenue funds:

Economic Development Loan Fund
Industrial Park Maintenance Reserve Fund
Special Capital Improvement Fund
Special Equipment Reserve Fund
Special Highway Fund
Rural Water Assistance Reserve Fund
GIS Reserve Fund
Technology Office Reserve Fund
Coffey County RWD Infrastructure Fund
Community Improvement Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other inter-fund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No Violations.

Compliance with Kansas Budget Law

Noxious Weed Fund expenditures exceeded budget authority in the amount of \$1,786.

Compliance with Kansas Depository Security Law

No Violations.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

As of December 31, 2011 the county held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2011, the County's carrying amount of deposits was \$29,851,771 and the bank balance was \$30,454,513. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$775,110 was covered by federal depository insurance, \$11,000,000 was covered by CDARS, and \$18,679,403 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has received a waiver of compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

Economic Development Program

During 1987, the County established the Coffey County Economic Development Program. Under this program, grants, leases and loans are made to various small companies in the County to

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

promote the creation of jobs and economic development. A summary of the Economic Development Program transactions are as follows:

| Summary of: | Due or Outstanding 1/1/2011 | Funds Advanced / Charges | Principal / Rent Received | Write-Offs and Earned Discounts | Due or Outstanding 12/31/2011 |
|------------------|-----------------------------------|--------------------------------|---------------------------------|---------------------------------------|-------------------------------------|
| Loans Receivable | \$ 242,870 | 0 | 135,382 | 15,233 | 92,255 |

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a maximum of 30 days vacation time and no limit on accumulated days sick pay. Policies provide for payment to be made for vacation days earned in excess of 30 and for unused vacation days upon

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

employment termination. Policies provide for payment of accumulated sick pay on date of employment termination. The costs of accumulated vacation and sick pay are not recorded at the time the benefits are accumulated.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. The Coffey County assessed valuation as of July 1, 2011 was \$389,990,739. There was no outstanding debt as of December 31, 2011. The resulting legal debt margin was \$11,699,722. This debt limit calculation does not include valuation of motor vehicles.

C. Operating Transfers:

| <u>From</u> | <u>To</u> | <u>Amount</u> |
|----------------------|----------------------------------|---------------|
| Special Auto Fund | General Fund | \$ 85,860 |
| General Fund | Road and Bridge Fund | 25,540 |
| General Fund | Special Capital Improvement Fund | 570,351 |
| General Fund | GIS Reserve | 28,000 |
| General Fund | Technology Office Reserve | 178,000 |
| General Fund | Community Improvement Reserve | 286,513 |
| Road and Bridge Fund | Special Highway Fund | 105,539 |

Note 4 Closure and Postclosure Care Costs of Landfill

The County currently operates a municipal solid waste landfill. State and Federal environmental protection laws and regulations require that the County place a final cover on its landfill and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$1,299,671 and estimated cost for providing the cover of the landfill is \$974,751 for a total closure and postclosure cost of \$2,274,422. Engineering estimates place the total capacity of the landfill at 1,050,000 cubic yards, and previously used capacity is estimated at 222,674 cubic yards (21.2%). The remaining 827,328 cubic yards (78.8%) of unused capacity has an estimated useful life of 55 years. These amounts are based on what it would cost to perform all closure and postclosure care in 2011. The County expects to close the landfill in the year 2045. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County prepares its financial statements on a statutory basis of accounting, which demonstrates compliance with the cash basis and budget laws of Kansas. If the County had prepared its financial statements in compliance with generally accepted accounting principals, a liability in the amount of \$482,177 would have been recognized based on 21.2 percent of the estimated capacity of the landfill used to date. The current cost of closure and postclosure remaining to be recognized would have been \$1,792,245.

As of December 31, 2011 the County meets its financial assurance requirements by applying financial test alternative IB as provided for by Kansas Department Health and Environment regulations.

The County is not required to currently accumulate funds to pay the future costs of closure and post-closure, and has not done so. These future costs will be met when due by the allocation of general tax revenues, the issuance of bonds or both.

County of Coffey, Kansas
Notes to Financial Statements
December 31, 2011

Note 5 Summary, Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 6 Economic Dependency

Wolf Creek Nuclear Power Plant resides in Coffey County. The power plant is operated by a joint venture of several utility companies. The valuation of the power plant accounted for approximately 82.6% of the County's total valuation during 2011.

Note 7 Federal Financial Assistance

During 2011, the County expended federal assistance from the following programs:

| | |
|------------------------------------|-----------------------|
| Federal Reservoir – In Lieu of Tax | \$ 64,361 |
| Emergency Planning Grant | 31,020 |
| Bio-Terrorism | 15,661 |
| Child Care | 2,726 |
| Preventative Health | 3,700 |
| MCH | 4,953 |
| Other | 1,500 |
| Family Planning | <u>3,278</u> |
| Total | <u><u>127,199</u></u> |

Coffey County, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 1

| | Certified Budget | Expenditures Chargeable to Current Year | Variance Favorable (Unfavorable) |
|--|---------------------|---|--|
| Governmental Type Funds: | | | |
| General | \$ 9,741,495 | 9,636,963 | 104,532 |
| Special Revenue: | | | |
| Ambulance | 310,000 | 310,000 | |
| Coffey County Library | 995,835 | 995,835 | |
| Coffey Co. Lib. Employee Benefits | 157,635 | 157,635 | |
| Conservation District | 30,125 | 30,125 | |
| Economic Development | 198,000 | 180,753 | 17,247 |
| Employee Benefits | 3,049,000 | 2,321,993 | 727,007 |
| Extension Council | 131,200 | 131,200 | |
| Health | 406,000 | 383,667 | 22,333 |
| Historical Society | 232,560 | 232,560 | |
| Hospital Maintenance | 440,000 | 440,000 | |
| Mental Health | 63,000 | 62,935 | 65 |
| Mental Retardation | 157,500 | 157,500 | |
| Noxious Weed | 299,000 | 300,786 | (1,786) |
| Road and Bridge | 4,924,760 | 4,483,174 | 441,586 |
| Rural Fire District No. 1 | 780,830 | 777,388 | 3,442 |
| Special Alcohol Program | 17,500 | 2,024 | 15,476 |
| Special Bridge | 799,800 | 334,812 | 464,988 |
| Special Park and Recreation | 4,600 | 500 | 4,100 |
| Tourism and Convention Promotion | 22,000 | 17,287 | 4,713 |
| Special Noxious Weed | 171,414 | | 171,414 |
| Emergency Telephone Service | 70,000 | 21,411 | 48,589 |
| Emergency Telephone Service - Wireless | 50,000 | 15,075 | 34,925 |
| Enterprise: | | | |
| Solid Waste | 286,000 | 213,501 | 72,499 |
| Jacob's Creek Sewer District | 215,000 | 15,010 | 199,990 |
| Totals | <u>23,553,254</u> | <u>21,222,134</u> | <u>2,331,120</u> |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | |
|-----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 8,775,106 | 8,722,253 | 8,670,097 | 52,156 |
| Motor Vehicle Tax | 154,306 | 190,066 | 200,913 | (10,847) |
| Recreational Vehicle Tax | 8,641 | 9,574 | 11,238 | (1,664) |
| Delinquent Tax | 26,779 | 25,303 | 43,501 | (18,198) |
| 16/20 M Truck Tax | | | 10,344 | (10,344) |
| In Lieu of Tax | 14,849 | 15,038 | 14,849 | 189 |
| Mineral Production Tax | 2,111 | 2,928 | 1,261 | 1,667 |
| Interest on Tax | 8,555 | 28,004 | 10,000 | 18,004 |
| Total Taxes | <u>8,990,347</u> | <u>8,993,166</u> | <u>8,962,203</u> | <u>30,963</u> |
| Intergovernmental | | | | |
| In Lieu of Tax | 450 | | | |
| Federal Financial Assistance | 9,395 | | | |
| State Grant | 2,000 | 325 | | 325 |
| Local Alcoholic Liquor Tax | 1,339 | 802 | 600 | 202 |
| Total Intergovernmental | <u>13,184</u> | <u>1,127</u> | <u>600</u> | <u>527</u> |
| Licenses, Fees, and Permits | | | | |
| Mortgage Registration | 79,693 | 377,903 | 75,000 | 302,903 |
| Officer Fees | 60,065 | 54,618 | 60,000 | (5,382) |
| Diversion Fees | | | 39,120 | (39,120) |
| Sale of Recycling Materials | 60,408 | 63,192 | 30,000 | 33,192 |
| Total Licenses, Fees, and Permits | <u>200,166</u> | <u>495,713</u> | <u>204,120</u> | <u>291,593</u> |
| Use of Money and Property | | | | |
| Interest on Investments | 65,340 | 35,882 | 65,000 | (29,118) |
| Transfers | | | | |
| Operating Transfers In | 85,836 | 85,860 | 80,000 | 5,860 |
| Residual Equity Transfer In | 452 | | | |
| Total Transfers | <u>86,288</u> | <u>85,860</u> | <u>80,000</u> | <u>5,860</u> |
| Miscellaneous | | | | |
| Interest on Investments | | 20 | | 20 |
| Sale of Surplus Property | | 22,177 | | 22,177 |
| Donations | 100,000 | 100,000 | 100,000 | |
| Other | 132,383 | 62,053 | | 62,053 |
| Total Miscellaneous | <u>232,383</u> | <u>184,250</u> | <u>100,000</u> | <u>84,250</u> |
| Total Cash Receipts / Revenue | <u>9,587,708</u> | <u>9,795,998</u> | <u>9,411,923</u> | <u>384,075</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| County Commission | | | | |
| Personal Services | 133,738 | 135,700 | 141,743 | 6,043 |
| Contractual Services | 8,253 | 6,095 | 16,580 | 10,485 |
| Commodities | 645 | 808 | 1,000 | 192 |
| Capital Outlay | | 371 | | (371) |
| Total County Commission | <u>142,636</u> | <u>142,974</u> | <u>159,323</u> | <u>16,349</u> |
| County Clerk | | | | |
| Personal Services | 103,275 | 112,492 | 130,500 | 18,008 |
| Contractual Services | 3,879 | 3,328 | 3,000 | (328) |
| Commodities | 3,378 | 2,291 | 3,000 | 709 |
| Capital Outlay | 2,313 | 1,616 | 3,000 | 1,384 |
| Total County Clerk | <u>112,845</u> | <u>119,727</u> | <u>139,500</u> | <u>19,773</u> |
| County Treasurer | | | | |
| Personal Services | 167,835 | 181,877 | 178,674 | (3,203) |
| Contractual Services | 2,522 | 2,579 | 4,900 | 2,321 |
| Commodities | 1,574 | 2,024 | 5,225 | 3,201 |
| Capital Outlay | 974 | 2,579 | 3,000 | 421 |
| Reimbursed Expense | (200) | (120) | | 120 |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | | Variance Favorable (Unfavor) |
|--------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget | |
| Total County Treasurer | \$ | <u>172,705</u> | <u>188,939</u> | <u>191,799</u> | <u>2,860</u> |
| County Attorney | | | | | |
| Personal Services | | 98,857 | 126,250 | 129,941 | 3,691 |
| Contractual Services | | 10,427 | 10,050 | 9,000 | (1,050) |
| Commodities | | 1,087 | 1,233 | 2,000 | 767 |
| Capital Outlay | | <u>3,809</u> | <u>7,273</u> | <u>3,750</u> | <u>(3,523)</u> |
| Total County Attorney | | <u>114,180</u> | <u>144,806</u> | <u>144,691</u> | <u>(115)</u> |
| Register of Deeds | | | | | |
| Personal Services | | 88,148 | 91,988 | 95,500 | 3,512 |
| Contractual Services | | 2,125 | 7,691 | 2,750 | (4,941) |
| Commodities | | 3,161 | 3,415 | 4,750 | 1,335 |
| Capital Outlay | | | 202 | 500 | 298 |
| Total Register of Deeds | | <u>93,434</u> | <u>103,296</u> | <u>103,500</u> | <u>204</u> |
| Unified Court | | | | | |
| Contractual Services | | 98,836 | 91,051 | 93,628 | 2,577 |
| Commodities | | 4,130 | 8,436 | 6,000 | (2,436) |
| Capital Outlay | | 1,019 | 11,616 | 13,000 | 1,384 |
| Reimbursed Expense | (| <u>2,815)</u> | <u>(3,521)</u> | | <u>3,521</u> |
| Total Unified Court | | <u>101,170</u> | <u>107,582</u> | <u>112,628</u> | <u>5,046</u> |
| Courthouse General | | | | | |
| Personal Services | | 70,066 | 75,831 | 84,600 | 8,769 |
| Contractual Services | | 523,607 | 455,251 | 732,500 | 277,249 |
| Commodities | | 35,769 | 35,306 | 55,000 | 19,694 |
| Capital Outlay | | 238 | 8,969 | 25,000 | 16,031 |
| Reimbursed Expense | (| <u>5,400)</u> | | | |
| Total Courthouse General | | <u>624,280</u> | <u>575,357</u> | <u>897,100</u> | <u>321,743</u> |
| Airport | | | | | |
| Contractual Services | | <u>240,000</u> | <u>240,000</u> | <u>240,000</u> | |
| Appraiser | | | | | |
| Personal Services | | 341,430 | 373,753 | 385,900 | 12,147 |
| Contractual Services | | 18,079 | 11,934 | 22,000 | 10,066 |
| Commodities | | 10,210 | 12,463 | 18,000 | 5,537 |
| Capital Outlay | | 2,008 | 752 | 15,000 | 14,248 |
| Reimbursed Expense | (| <u>1,268)</u> | <u>(874)</u> | | <u>874</u> |
| Total Appraiser | | <u>370,459</u> | <u>398,028</u> | <u>440,900</u> | <u>42,872</u> |
| County Counselor | | | | | |
| Personal Services | | 60,327 | 60,691 | 69,058 | 8,367 |
| Contractual Services | | 150 | 3,005 | | (3,005) |
| Total County Counselor | | <u>60,477</u> | <u>63,696</u> | <u>69,058</u> | <u>5,362</u> |
| Election | | | | | |
| Personal Services | | 74,416 | 77,464 | 90,300 | 12,836 |
| Contractual Services | | 25,836 | 23,270 | 20,000 | (3,270) |
| Commodities | | 7,156 | 2,913 | 10,000 | 7,087 |
| Capital Outlay | | <u>4,769</u> | <u>3,317</u> | | <u>(3,317)</u> |
| Total Election | | <u>112,177</u> | <u>106,964</u> | <u>120,300</u> | <u>13,336</u> |
| Janitor | | | | | |
| Personal Services | | 89,713 | 93,059 | 121,600 | 28,541 |
| Contractual Services | | | 11 | 550 | 539 |
| Commodities | | 7,573 | 8,814 | 13,200 | 4,386 |
| Capital Outlay | | | | 1,320 | 1,320 |
| Total Janitor | | <u>97,286</u> | <u>101,884</u> | <u>136,670</u> | <u>34,786</u> |
| Technology | | | | | |
| Personal Services | | 109,966 | 103,761 | 112,200 | 8,439 |
| Contractual Services | | 6,656 | 11,053 | 20,000 | 8,947 |
| Commodities | | 810 | 1,529 | 13,800 | 12,271 |
| Capital Outlay | | 5,437 | 6,841 | 11,000 | 4,159 |
| Reimbursed Expense | (| <u>1,709)</u> | <u>(200)</u> | | <u>200</u> |
| Total Technology | | <u>121,160</u> | <u>122,984</u> | <u>157,000</u> | <u>34,016</u> |

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|--|----|-------------------------|---------------------------|-----------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Technology Training and Equipment | | | | | |
| Contractual Services | \$ | 29,494 | 73,148 | 111,189 | 38,041 |
| Capital Outlay | | 232,190 | 35,169 | 162,000 | 126,831 |
| Total Technology Training and Equipment | | 261,684 | 108,317 | 273,189 | 164,872 |
| Fiber Optic Maintenance | | | | | |
| Contractual Services | | | 22,284 | 20,000 | (2,284) |
| Wellness Program | | | | | |
| Contractual Services | | | 475 | | (475) |
| Commodities | | | 66 | | (66) |
| Total Wellness Program | | | 541 | | (541) |
| Professional Services | | | | | |
| Contractual Services | | 6,000 | 6,000 | 6,000 | |
| Total General Government | | 2,630,493 | 2,553,379 | 3,211,658 | 658,279 |
| Public Works | | | | | |
| Construction | | | | | |
| Capital Outlay | | 1,044,420 | 1,385,431 | 1,410,970 | 25,539 |
| Equipment | | | | | |
| Capital Outlay | | 571,580 | 395,000 | 495,000 | 100,000 |
| Total Public Works | | 1,616,000 | 1,780,431 | 1,905,970 | 125,539 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Personal Services | | 1,037,230 | 1,039,428 | 1,059,258 | 19,830 |
| Contractual Services | | 155,892 | 119,647 | 57,197 | (62,450) |
| Commodities | | 119,436 | 169,859 | 107,022 | (62,837) |
| Capital Outlay | | 71,056 | 82,192 | 88,800 | 6,608 |
| Reimbursed Expense | (| 28,235) | (12,770) | | 12,770 |
| Total Sheriff | | 1,355,379 | 1,398,356 | 1,312,277 | (86,079) |
| Sheriff - Corrections | | | | | |
| Personal Services | | 244,330 | 263,573 | 264,946 | 1,373 |
| Contractual Services | | 32,584 | 51,019 | 36,520 | (14,499) |
| Commodities | | 23,728 | 20,240 | 13,259 | (6,981) |
| Capital Outlay | | | 2,538 | 10,000 | 7,462 |
| Reimbursed Expense | | | (13,261) | | 13,261 |
| Total Sheriff - Corrections | | 300,642 | 324,109 | 324,725 | 616 |
| Juvenile Detention | | | | | |
| Contractual Services | | 8,845 | 6,675 | 10,000 | 3,325 |
| Emergency Preparedness | | | | | |
| Personal Services | | 135,313 | 122,466 | 148,277 | 25,811 |
| Contractual Services | | 27,724 | 27,267 | 33,375 | 6,108 |
| Commodities | | 12,359 | 14,340 | 11,100 | (3,240) |
| Capital Outlay | | 4,715 | 1,702 | 3,000 | 1,298 |
| Total Emergency Preparedness | | 180,111 | 165,775 | 195,752 | 29,977 |
| Local Emergency Planning Committee | | | | | |
| Contractual Services | | 820 | 75 | | (75) |
| Commodities | | 48 | 78 | 3,000 | 2,922 |
| Total Local Emergency Planning Committee | | 868 | 153 | 3,000 | 2,847 |
| Other Public Safety | | | | | |
| Contractual Services | | | 3,560 | | (3,560) |
| Joint Services Building | | | | | |
| Contractual Services | | 4,108 | 2,207 | 6,000 | 3,793 |
| Commodities | | 929 | 11 | 2,000 | 1,989 |
| Capital Outlay | | 101 | | | |
| Total Joint Services Building | | 5,138 | 2,218 | 8,000 | 5,782 |
| Total Public Safety | | 1,850,983 | 1,900,846 | 1,853,754 | (47,092) |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|---|-------------------------|---------------------------|---------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Health | | | | |
| Other Health | | | | |
| Contractual Services | \$ | 56,509 | | (56,509) |
| Agriculture | | | | |
| Agricultural Appropriations | | | | |
| Conservation District | 39,000 | 39,000 | 39,000 | |
| Fair | 25,000 | 25,000 | 25,000 | |
| R C & D | 800 | 800 | 800 | |
| Total Agricultural Appropriations | 64,800 | 64,800 | 64,800 | |
| Culture and Recreation | | | | |
| Culture and Recreation Appropriations | | | | |
| Parks and Recreation | 225,000 | 225,000 | 225,000 | |
| Arts Council | 5,000 | 5,000 | 5,000 | |
| Total Culture and Recreation Appropriations | 230,000 | 230,000 | 230,000 | |
| Coffey County Lake | | | | |
| Personal Services | 90,837 | 91,407 | 107,000 | 15,593 |
| Contractual Services | 1,408 | 1,437 | 1,700 | 263 |
| Commodities | 2,038 | 2,290 | 2,800 | 510 |
| Capital Outlay | 1,029 | 40 | 500 | 460 |
| Total Coffey County Lake | 95,312 | 95,174 | 112,000 | 16,826 |
| Total Culture and Recreation | 325,312 | 325,174 | 342,000 | 16,826 |
| Economic Development | | | | |
| Sanitation | | | | |
| Landfill | | | | |
| Contractual Services | 7,457 | 12,895 | | (12,895) |
| Capital Outlay | | | 50,000 | 50,000 |
| Total Landfill | 7,457 | 12,895 | 50,000 | 37,105 |
| Landfill Capital Outlay | | | | |
| Capital Outlay | | 901 | 141,553 | 140,652 |
| Recycling | | | | |
| Personal Services | 82,095 | 83,846 | 88,000 | 4,154 |
| Contractual Services | 23,698 | 11,285 | 25,000 | 13,715 |
| Commodities | 24,239 | 22,263 | 30,000 | 7,737 |
| Capital Outlay | 2,283 | 20,000 | 3,500 | (16,500) |
| Reimbursed Expense | (1,077) | (141) | | 141 |
| Total Recycling | 131,238 | 137,253 | 146,500 | 9,247 |
| Household Hazardous Waste | | | | |
| Contractual Services | 4,855 | 3,620 | 8,000 | 4,380 |
| Commodities | 650 | 977 | 1,500 | 523 |
| Capital Outlay | | | 500 | 500 |
| Total Household Hazardous Waste | 5,505 | 4,597 | 10,000 | 5,403 |
| Lake Region Solid Waste Authority | | | | |
| Contractual Services | 5,200 | 5,200 | 5,200 | |
| Total Sanitation | 149,400 | 160,846 | 353,253 | 192,407 |
| Social Services for Aged and Poor | | | | |
| CASA | 4,000 | 4,000 | 4,000 | |
| Transportation | | | | |
| Contractual Services | 109,000 | 103,000 | 103,000 | |
| Resource Council | | | | |
| Contractual Services | 1,500 | 1,500 | 1,500 | |
| Agency on Aging | | | | |
| Contractual Services | 93,635 | 98,000 | 98,000 | |
| Housing Authority | | | | |
| Contractual Services | 200,000 | 200,000 | 200,000 | |
| Social Services for Aged Appropriation | | | | |
| Other Soc. Serv. for Aged and Poor | | | 3,560 | 3,560 |
| Total Social Services for Aged and Poor | 408,135 | 406,500 | 410,060 | 3,560 |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Capital Expenditures | | | | |
| Capital Outlay | | | | |
| Contractual Services | \$ 51,613 | | | |
| Capital Outlay | 52,163 | 300,000 | 300,000 | |
| Cities Infrastructure | 1,000,000 | 1,000,000 | 1,000,000 | |
| Community Improvements | | | 300,000 | 300,000 |
| RWD Infrastructure | 37,220 | | | |
| Total Capital Outlay | <u>1,140,996</u> | <u>1,300,000</u> | <u>1,600,000</u> | <u>300,000</u> |
| Community Improvement | | | | |
| Contractual Services | 60,628 | 13,487 | | (13,487) |
| Total Capital Expenditures | <u>1,201,624</u> | <u>1,313,487</u> | <u>1,600,000</u> | <u>286,513</u> |
| Transfers | | | | |
| Operating Transfers Out | 1,156,955 | 1,074,991 | | (1,074,991) |
| Total Expenditures and Transfers | <u>9,403,702</u> | <u>9,636,963</u> | <u>9,741,495</u> | <u>104,532</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 184,006 | 159,035 | | |
| Unencumbered Cash, Beginning | 587,293 | 771,299 | | |
| Prior Year Encumbr. Cancelled | | 21,408 | | |
| Unencumbered Cash, Ending | <u>771,299</u> | <u>951,742</u> | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | | Current Year | | |
|----------------------------------|----|----------------|-------------------------|---------------------------|------------------------------------|
| | | | Prior Year Actual | Current Year Actual | Budget |
| | | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 303,134 | 300,970 | 298,874 | 2,096 |
| Motor Vehicle Tax | | 6,100 | 6,716 | 6,940 | (224) |
| Recreational Vehicle Tax | | 342 | 338 | 388 | (50) |
| Delinquent Tax | | 573 | 925 | 1,502 | (577) |
| 16/20 M Truck Tax | | | | 357 | (357) |
| In Lieu of Tax | | 513 | 517 | 513 | 4 |
| Total Cash Receipts / Revenue | | <u>310,662</u> | <u>309,466</u> | <u>308,574</u> | <u>892</u> |
| Expenditures and Transfers | | | | | |
| Public Safety | | | | | |
| Contractual Services | | 310,000 | 310,000 | 310,000 | |
| Total Expenditures and Transfers | | <u>310,000</u> | <u>310,000</u> | <u>310,000</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 662 | (534) | | |
| Unencumbered Cash, Beginning | | <u>2,085</u> | <u>2,747</u> | | |
| Unencumbered Cash, Ending | | <u>2,747</u> | <u>2,213</u> | | |

Coffey County, Kansas
Coffey County Library Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 7 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 973,924 | 966,819 | 960,793 | 6,026 |
| Motor Vehicle Tax | | 19,587 | 21,573 | 22,292 | (719) |
| Recreational Vehicle Tax | | 1,097 | 1,085 | 1,247 | (162) |
| Delinquent Tax | | 1,839 | 2,972 | 4,827 | (1,855) |
| 16/20 M Truck Tax | | | | 1,148 | (1,148) |
| In Lieu of Tax | | 1,648 | 1,661 | 1,648 | 13 |
| Total Cash Receipts / Revenue | | <u>998,095</u> | <u>994,110</u> | <u>991,955</u> | <u>2,155</u> |
| Expenditures and Transfers | | | | | |
| Culture and Recreation | | | | | |
| Contractual Services | | 995,835 | 995,835 | 995,835 | |
| Total Expenditures and Transfers | | <u>995,835</u> | <u>995,835</u> | <u>995,835</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 2,260 | (1,725) | | |
| Unencumbered Cash, Beginning | | <u>5,885</u> | <u>8,145</u> | | |
| Unencumbered Cash, Ending | | <u>8,145</u> | <u>6,420</u> | | |

Coffey County, Kansas
Coffey Co. Lib. Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
Page 8 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 140,861 | 153,347 | 152,436 | 911 |
| Motor Vehicle Tax | | 2,472 | 3,027 | 3,226 | (199) |
| Recreational Vehicle Tax | | 138 | 153 | 180 | (27) |
| Delinquent Tax | | 234 | 409 | 698 | (289) |
| 16/20 M Truck Tax | | | | 166 | (166) |
| In Lieu of Tax | | 238 | 263 | 238 | 25 |
| Total Cash Receipts / Revenue | | <u>143,943</u> | <u>157,199</u> | <u>156,944</u> | <u>255</u> |
| Expenditures and Transfers | | | | | |
| Culture and Recreation | | | | | |
| Contractual Services | | 143,305 | 157,635 | 157,635 | |
| Total Expenditures and Transfers | | <u>143,305</u> | <u>157,635</u> | <u>157,635</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 638 | (436) | | |
| Unencumbered Cash, Beginning | | <u>803</u> | <u>1,441</u> | | |
| Unencumbered Cash, Ending | | <u>1,441</u> | <u>1,005</u> | | |

Coffey County, Kansas
Conservation District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 29,398 | 29,437 | 29,184 | 253 |
| Motor Vehicle Tax | | 591 | 651 | 672 | (21) |
| Recreational Vehicle Tax | | 33 | 33 | 38 | (5) |
| Delinquent Tax | | 55 | 90 | 146 | (56) |
| 16/20 M Truck Tax | | | | 35 | (35) |
| In Lieu of Tax | | 50 | 51 | 50 | 1 |
| Total Cash Receipts / Revenue | | <u>30,127</u> | <u>30,262</u> | <u>30,125</u> | <u>137</u> |
| Expenditures and Transfers | | | | | |
| Agriculture | | | | | |
| Contractual Services | | 30,125 | 30,125 | 30,125 | |
| Total Expenditures and Transfers | | <u>30,125</u> | <u>30,125</u> | <u>30,125</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 2 | 137 | | |
| Unencumbered Cash, Beginning | | <u>76</u> | <u>78</u> | | |
| Unencumbered Cash, Ending | | <u>78</u> | <u>215</u> | | |

Economic Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 166,872 | 193,663 | 192,661 | 1,002 |
| Motor Vehicle Tax | 3,743 | 3,782 | 3,819 | (37) |
| Recreational Vehicle Tax | 210 | 190 | 214 | (24) |
| Delinquent Tax | 354 | 539 | 827 | (288) |
| 16/20 M Truck Tax | | | 197 | (197) |
| In Lieu of Tax | 282 | 333 | 282 | 51 |
| Total Taxes | <u>171,461</u> | <u>198,507</u> | <u>198,000</u> | <u>507</u> |
| Miscellaneous | | | | |
| Other | 235 | | | |
| Total Cash Receipts / Revenue | <u>171,696</u> | <u>198,507</u> | <u>198,000</u> | <u>507</u> |
| Expenditures and Transfers | | | | |
| Economic Development | | | | |
| Personal Services | 97,214 | 99,507 | 107,000 | 7,493 |
| Contractual Services | 73,068 | 65,799 | 45,400 | (20,399) |
| Commodities | 1,081 | 2,034 | 5,000 | 2,966 |
| Capital Outlay | | | 1,000 | 1,000 |
| Grant Contractual Services | | | 39,600 | 39,600 |
| Reimbursed Expense | (932) | | | |
| Total Economic Development | <u>170,431</u> | <u>167,340</u> | <u>198,000</u> | <u>30,660</u> |
| Transfers | | | | |
| Operating Transfers Out | 14,468 | 13,413 | | (13,413) |
| Total Expenditures and Transfers | <u>184,899</u> | <u>180,753</u> | <u>198,000</u> | <u>17,247</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (13,203) | 17,754 | | |
| Unencumbered Cash, Beginning | 26,069 | 12,866 | | |
| Unencumbered Cash, Ending | <u>12,866</u> | <u>30,620</u> | | |

Coffey County, Kansas
Economic Development Loan Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 763 | 580 |
| Industrial Loan Payments | <u>52,175</u> | <u>47,633</u> |
| Total Cash Receipts / Revenue | <u>52,938</u> | <u>48,213</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 52,938 | 48,213 |
| Unencumbered Cash, Beginning | <u>84,366</u> | <u>137,304</u> |
| Unencumbered Cash, Ending | <u><u>137,304</u></u> | <u><u>185,517</u></u> |

Coffey County, Kansas
Employee Benefits Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 2,190,388 | 2,873,961 | 2,857,749 | 16,212 |
| Motor Vehicle Tax | 37,489 | 46,770 | 50,144 | (3,374) |
| Recreational Vehicle Tax | 2,098 | 2,358 | 2,805 | (447) |
| Delinquent Tax | 3,459 | 6,263 | 10,857 | (4,594) |
| 16/20 M Truck Tax | | | 2,582 | (2,582) |
| In Lieu of Tax | 3,706 | 4,939 | 3,706 | 1,233 |
| Total Taxes | <u>2,237,140</u> | <u>2,934,291</u> | <u>2,927,843</u> | <u>6,448</u> |
| Miscellaneous | | | | |
| Other | | 651 | | 651 |
| Total Cash Receipts / Revenue | <u>2,237,140</u> | <u>2,934,942</u> | <u>2,927,843</u> | <u>7,099</u> |
| Expenditures and Transfers | | | | |
| General Government | | | | |
| Health Insurance | 1,099,281 | 1,315,163 | 1,854,470 | 539,307 |
| KPERS | 383,309 | 430,587 | 386,250 | (44,337) |
| Social Security | 422,452 | 409,236 | 530,280 | 121,044 |
| Unemployment | 25,621 | 25,516 | 20,000 | (5,516) |
| Workmen's Compensation | 159,365 | 159,484 | 258,000 | 98,516 |
| Reimbursed Expense | (16,114) | (17,993) | | 17,993 |
| Total Expenditures and Transfers | <u>2,073,914</u> | <u>2,321,993</u> | <u>3,049,000</u> | <u>727,007</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 163,226 | 612,949 | | |
| Unencumbered Cash, Beginning | <u>308,289</u> | <u>471,515</u> | | |
| Unencumbered Cash, Ending | <u>471,515</u> | <u>1,084,464</u> | | |

Coffey County, Kansas
Extension Council Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 128,279 | 127,439 | 126,518 | 921 | |
| Motor Vehicle Tax | 2,601 | 2,848 | 2,938 | (90) | |
| Recreational Vehicle Tax | 146 | 143 | 164 | (21) | |
| Delinquent Tax | 243 | 393 | 636 | (243) | |
| 16/20 M Truck Tax | | | 151 | (151) | |
| In Lieu of Tax | 217 | 219 | 217 | 2 | |
| Total Cash Receipts / Revenue | <u>131,486</u> | <u>131,042</u> | <u>130,624</u> | <u>418</u> | |
| Expenditures and Transfers | | | | | |
| Agriculture | | | | | |
| Contractual Services | <u>131,200</u> | <u>131,200</u> | <u>131,200</u> | | |
| Total Expenditures and Transfers | <u>131,200</u> | <u>131,200</u> | <u>131,200</u> | | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 286 | (158) | | | |
| Unencumbered Cash, Beginning | <u>834</u> | <u>1,120</u> | | | |
| Unencumbered Cash, Ending | <u>1,120</u> | <u>962</u> | | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 201,578 | 200,642 | 199,550 | 1,092 |
| Motor Vehicle Tax | | 4,045 | 4,467 | 4,614 | (147) |
| Recreational Vehicle Tax | | 226 | 225 | 258 | (33) |
| Delinquent Tax | | 376 | 613 | 999 | (386) |
| 16/20 M Truck Tax | | | | 238 | (238) |
| In Lieu of Tax | | 341 | 345 | 341 | 4 |
| Total Taxes | | <u>206,566</u> | <u>206,292</u> | <u>206,000</u> | <u>292</u> |
| Intergovernmental | | | | | |
| Federal Financial Assistance | | 19,525 | 26,303 | | 26,303 |
| State Grant | | 57,975 | 14,176 | | 14,176 |
| Federal and State Grants | | | | 65,000 | (65,000) |
| Total Intergovernmental | | <u>77,500</u> | <u>40,479</u> | <u>65,000</u> | <u>(24,521)</u> |
| Licenses, Fees, and Permits | | | | | |
| Service Fees | | <u>133,669</u> | <u>140,514</u> | <u>135,000</u> | <u>5,514</u> |
| Miscellaneous | | | | | |
| Sale of Surplus Property | | | 90 | | 90 |
| Donations | | | 10,000 | | 10,000 |
| Total Miscellaneous | | | <u>10,090</u> | | <u>10,090</u> |
| Total Cash Receipts / Revenue | | <u>417,735</u> | <u>397,375</u> | <u>406,000</u> | <u>(8,625)</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Personal Services | | 297,786 | 302,351 | 311,891 | 9,540 |
| Contractual Services | | 31,921 | 28,356 | 40,709 | 12,353 |
| Commodities | | 99,600 | 95,004 | 89,500 | (5,504) |
| Capital Outlay | | 5,340 | 14,465 | 20,409 | 5,944 |
| Reimbursed Expense | (| <u>9,106)</u> | <u>(56,509)</u> | <u>(56,509)</u> | |
| Total Expenditures and Transfers | | <u>425,541</u> | <u>383,667</u> | <u>406,000</u> | <u>22,333</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (| 7,806) | 13,708 | | |
| Unencumbered Cash, Beginning | | <u>9,521</u> | <u>1,715</u> | | |
| Unencumbered Cash, Ending | | <u>1,715</u> | <u>15,423</u> | | |

Coffey County, Kansas
Historical Society Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 227,559 | 225,438 | 224,035 | 1,403 | |
| Motor Vehicle Tax | 4,628 | 5,038 | 5,207 | (169) | |
| Recreational Vehicle Tax | 259 | 253 | 291 | (38) | |
| Delinquent Tax | 439 | 701 | 1,128 | (427) | |
| 16/20 M Truck Tax | | | 268 | (268) | |
| In Lieu of Tax | 385 | 387 | 385 | 2 | |
| Total Cash Receipts / Revenue | <u>233,270</u> | <u>231,817</u> | <u>231,314</u> | <u>503</u> | |
| Expenditures and Transfers | | | | | |
| Culture and Recreation | | | | | |
| Contractual Services | 232,560 | 232,560 | 232,560 | | |
| Total Expenditures and Transfers | <u>232,560</u> | <u>232,560</u> | <u>232,560</u> | | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 710 | (743) | | | |
| Unencumbered Cash, Beginning | <u>1,623</u> | <u>2,333</u> | | | |
| Unencumbered Cash, Ending | <u>2,333</u> | <u>1,590</u> | | | |

Coffey County, Kansas
Hospital Maintenance Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 430,268 | 427,244 | 424,623 | 2,621 |
| Motor Vehicle Tax | | 8,651 | 9,531 | 9,847 | (316) |
| Recreational Vehicle Tax | | 484 | 479 | 551 | (72) |
| Delinquent Tax | | 812 | 1,313 | 2,132 | (819) |
| 16/20 M Truck Tax | | | | 507 | (507) |
| In Lieu of Tax | | 728 | 734 | 728 | 6 |
| Total Cash Receipts / Revenue | | <u>440,943</u> | <u>439,301</u> | <u>438,388</u> | <u>913</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Contractual Services | | <u>440,000</u> | <u>440,000</u> | <u>440,000</u> | |
| Total Expenditures and Transfers | | <u>440,000</u> | <u>440,000</u> | <u>440,000</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 943 | (699) | | |
| Unencumbered Cash, Beginning | | <u>2,550</u> | <u>3,493</u> | | |
| Unencumbered Cash, Ending | | <u>3,493</u> | <u>2,794</u> | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 61,468 | 61,200 | 61,034 | 166 |
| Motor Vehicle Tax | | 1,238 | 1,362 | 1,406 | (44) |
| Recreational Vehicle Tax | | 69 | 69 | 79 | (10) |
| Delinquent Tax | | 116 | 188 | 305 | (117) |
| 16/20 M Truck Tax | | | | 72 | (72) |
| In Lieu of Tax | | 104 | 105 | 104 | 1 |
| Total Cash Receipts / Revenue | | <u>62,995</u> | <u>62,924</u> | <u>63,000</u> | <u>(76)</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Contractual Services | | <u>63,000</u> | <u>62,935</u> | <u>63,000</u> | <u>65</u> |
| Total Expenditures and Transfers | | <u>63,000</u> | <u>62,935</u> | <u>63,000</u> | <u>65</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (| 5) | (| 11) | |
| Unencumbered Cash, Beginning | | <u>16</u> | <u>11</u> | | |
| Unencumbered Cash, Ending | | <u>11</u> | <u></u> | | |

Coffey County, Kansas
Mental Retardation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 153,859 | 153,001 | 152,011 | 990 | |
| Motor Vehicle Tax | 3,099 | 3,410 | 3,522 | (112) | |
| Recreational Vehicle Tax | 173 | 172 | 197 | (25) | |
| Delinquent Tax | 291 | 470 | 763 | (293) | |
| 16/20 M Truck Tax | | | 181 | (181) | |
| In Lieu of Tax | 260 | 263 | 260 | 3 | |
| Total Cash Receipts / Revenue | <u>157,682</u> | <u>157,316</u> | <u>156,934</u> | <u>382</u> | |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Contractual Services | <u>157,500</u> | <u>157,500</u> | <u>157,500</u> | | |
| Total Expenditures and Transfers | <u>157,500</u> | <u>157,500</u> | <u>157,500</u> | | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 182 | (184) | | | |
| Unencumbered Cash, Beginning | <u>1,055</u> | <u>1,237</u> | | | |
| Unencumbered Cash, Ending | <u>1,237</u> | <u>1,053</u> | | | |

Coffey County, Kansas
Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 306,926 | 218,953 | 217,262 | 1,691 |
| Motor Vehicle Tax | 6,066 | 6,794 | 7,028 | (234) |
| Recreational Vehicle Tax | 340 | 342 | 393 | (51) |
| Delinquent Tax | 560 | 914 | 1,521 | (607) |
| 16/20 M Truck Tax | | | 362 | (362) |
| In Lieu of Tax | 519 | 376 | 519 | (143) |
| Total Cash Receipts / Revenue | <u>314,411</u> | <u>227,379</u> | <u>227,085</u> | <u>294</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Personal Services | 144,618 | 150,774 | 163,000 | 12,226 |
| Contractual Services | 20,161 | 14,684 | 25,000 | 10,316 |
| Commodities | 336,346 | 294,799 | 275,000 | (19,799) |
| Capital Outlay | 3,170 | | 6,000 | 6,000 |
| Reimbursed Expense | (190,664) | (159,471) | (170,000) | (10,529) |
| Total Expenditures and Transfers | <u>313,631</u> | <u>300,786</u> | <u>299,000</u> | <u>(1,786)</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 780 | (73,407) | | |
| Unencumbered Cash, Beginning | <u>75,436</u> | <u>76,216</u> | | |
| Unencumbered Cash, Ending | <u>76,216</u> | <u>2,809</u> | | |

Coffey County, Kansas
Road and Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|------------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 4,409,729 | 4,059,228 | 4,033,739 | 25,489 |
| Motor Vehicle Tax | | 89,207 | 98,493 | 100,952 | (2,459) |
| Recreational Vehicle Tax | | 4,996 | 4,953 | 5,647 | (694) |
| Delinquent Tax | | 8,103 | 13,325 | 21,858 | (8,533) |
| 16/20 M Truck Tax | | | | 5,197 | (5,197) |
| In Lieu of Tax | | 7,611 | 6,972 | 7,461 | (489) |
| Total Taxes | | <u>4,519,646</u> | <u>4,182,971</u> | <u>4,174,854</u> | <u>8,117</u> |
| Intergovernmental | | | | | |
| Special City & County Highway | | 437,701 | 441,503 | 420,436 | 21,067 |
| Federal Financial Assistance | | 116,722 | | | |
| State Grant | | 15,563 | | | |
| Total Intergovernmental | | <u>569,986</u> | <u>441,503</u> | <u>420,436</u> | <u>21,067</u> |
| Transfers | | | | | |
| Operating Transfers In | | | 25,539 | | 25,539 |
| Miscellaneous | | | | | |
| Other | | 4,168 | 19,678 | | 19,678 |
| Total Cash Receipts / Revenue | | <u>5,093,800</u> | <u>4,669,691</u> | <u>4,595,290</u> | <u>74,401</u> |
| Expenditures and Transfers | | | | | |
| Public Works | | | | | |
| Maintenance | | | | | |
| Personal Services | | 1,917,707 | 1,971,303 | 2,071,260 | 99,957 |
| Contractual Services | | 247,663 | 236,559 | 813,500 | 576,941 |
| Commodities | | 2,182,526 | 2,340,083 | 1,937,000 | (403,083) |
| Capital Outlay | | 42,188 | 50,688 | 103,000 | 52,312 |
| Reimbursed Expense | (| 131,589) | (220,998) | | 220,998 |
| Total Maintenance | | <u>4,258,495</u> | <u>4,377,635</u> | <u>4,924,760</u> | <u>547,125</u> |
| Transfers | | | | | |
| Operating Transfers Out | | 700,000 | 105,539 | | (105,539) |
| Total Expenditures and Transfers | | <u>4,958,495</u> | <u>4,483,174</u> | <u>4,924,760</u> | <u>441,586</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 135,305 | 186,517 | | |
| Unencumbered Cash, Beginning | | <u>533,157</u> | <u>668,462</u> | | |
| Unencumbered Cash, Ending | | <u>668,462</u> | <u>854,979</u> | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 759,967 | 752,452 | 751,023 | 1,429 |
| Motor Vehicle Tax | | 15,601 | 16,907 | 17,352 | (445) |
| Recreational Vehicle Tax | | 876 | 848 | 975 | (127) |
| Delinquent Tax | | 1,465 | 2,346 | 3,820 | (1,474) |
| 16/20 M Truck Tax | | | | 976 | (976) |
| In Lieu of Tax | | 1,130 | 1,138 | 1,130 | 8 |
| Total Cash Receipts / Revenue | | <u>779,039</u> | <u>773,691</u> | <u>775,276</u> | <u>(1,585)</u> |
| Expenditures and Transfers | | | | | |
| Public Safety | | | | | |
| Contractual Services | | <u>777,530</u> | <u>777,388</u> | <u>780,830</u> | <u>3,442</u> |
| Total Expenditures and Transfers | | <u>777,530</u> | <u>777,388</u> | <u>780,830</u> | <u>3,442</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 1,509 | (3,697) | | |
| Unencumbered Cash, Beginning | | <u>2,432</u> | <u>3,941</u> | | |
| Unencumbered Cash, Ending | | <u>3,941</u> | <u>244</u> | | |

Coffey County, Kansas
Special Alcohol Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 383 | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 2,178 | 1,534 | 2,217 | (683) |
| Total Cash Receipts / Revenue | <u>2,561</u> | <u>1,534</u> | <u>2,217</u> | <u>(683)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | 1,070 | 2,024 | 17,500 | 15,476 |
| Commodities | 1,770 | | | |
| Total Expenditures and Transfers | <u>2,840</u> | <u>2,024</u> | <u>17,500</u> | <u>15,476</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (279) | (490) | | |
| Unencumbered Cash, Beginning | 14,567 | 14,288 | | |
| Unencumbered Cash, Ending | <u>14,288</u> | <u>13,798</u> | | |

Coffey County, Kansas
Special Bridge Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 567,083 | 301,688 | 299,303 | 2,385 |
| Motor Vehicle Tax | | 12,075 | 12,623 | 12,977 | (354) |
| Recreational Vehicle Tax | | 676 | 635 | 726 | (91) |
| Delinquent Tax | | 1,176 | 1,764 | 2,810 | (1,046) |
| 16/20 M Truck Tax | | | | 668 | (668) |
| In Lieu of Tax | | 959 | 518 | 959 | (441) |
| Total Cash Receipts / Revenue | | <u>581,969</u> | <u>317,228</u> | <u>317,443</u> | <u>(215)</u> |
| Expenditures and Transfers | | | | | |
| Public Works | | | | | |
| Personal Services | | 260,761 | 203,227 | 280,000 | 76,773 |
| Contractual Services | | 102,683 | 62,767 | 43,200 | (19,567) |
| Commodities | | 65,213 | 30,218 | 458,600 | 428,382 |
| Capital Outlay | | 3,120 | 39,420 | 18,000 | (21,420) |
| Reimbursed Expense | | (3,034) | (820) | | 820 |
| Total Expenditures and Transfers | | <u>428,743</u> | <u>334,812</u> | <u>799,800</u> | <u>464,988</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 153,226 | (17,584) | | |
| Unencumbered Cash, Beginning | | <u>728,132</u> | <u>881,358</u> | | |
| Unencumbered Cash, Ending | | <u>881,358</u> | <u>863,774</u> | | |

Coffey County, Kansas
Special Park and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 200 | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | 1,139 | 802 | 2,232 | (1,430) |
| Total Cash Receipts / Revenue | <u>1,339</u> | <u>802</u> | <u>2,232</u> | <u>(1,430)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Contractual Services | | | 4,600 | 4,600 |
| Commodities | | 500 | | (500) |
| Total Expenditures and Transfers | | <u>500</u> | <u>4,600</u> | <u>4,100</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 1,339 | 302 | | |
| Unencumbered Cash, Beginning | <u>1,278</u> | <u>2,617</u> | | |
| Unencumbered Cash, Ending | <u>2,617</u> | <u>2,919</u> | | |

Tourism and Convention Promotion Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Transient Guest Tax | \$ | 15,108 | 17,287 | 19,000 |
| Total Cash Receipts / Revenue | | 15,108 | 17,287 | 19,000 |
| Expenditures and Transfers | | | | |
| Economic Development | | | | |
| Contractual Services | | 15,108 | 17,287 | 22,000 |
| Total Expenditures and Transfers | | 15,108 | 17,287 | 22,000 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | | | | |
| Unencumbered Cash, Beginning | | | | |
| Unencumbered Cash, Ending | | | | |

Coffey County, Kansas
Special Capital Improvement Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 437,468 | 570,352 |
| Total Cash Receipts / Revenue | <u>437,468</u> | <u>570,352</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Capital Outlay | <u>3,459</u> | <u>770,294</u> |
| Total Expenditures and Transfers | <u>3,459</u> | <u>770,294</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 434,009 | (199,942) |
| Unencumbered Cash, Beginning | <u>1,246,836</u> | <u>1,680,845</u> |
| Unencumbered Cash, Ending | <u><u>1,680,845</u></u> | <u><u>1,480,903</u></u> |

Coffey County, Kansas
Special Equipment Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Taxes | | |
| Other | \$ 2,663 | |
| Intergovernmental | | |
| Federal Financial Assistance | 106,836 | |
| Transfers | | |
| Operating Transfers In | 233,416 | |
| Miscellaneous | | |
| Reimbursed Expense | 282,826 | |
| Other | | 40,536 |
| Total Miscellaneous | 282,826 | 40,536 |
| Total Cash Receipts / Revenue | 625,741 | 40,536 |
| Expenditures and Transfers | | |
| Equipment | | |
| General Government | 926,561 | 212,308 |
| Total Expenditures and Transfers | 926,561 | 212,308 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (300,820) | (171,772) |
| Unencumbered Cash, Beginning | 1,722,158 | 1,421,338 |
| Unencumbered Cash, Ending | 1,421,338 | 1,249,566 |

Coffey County, Kansas
Special Noxious Weed Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Capital Outlay | | 11,015 | | 171,414 |
| Total Expenditures and Transfers | | 11,015 | | 171,414 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (| 11,015) | | |
| Unencumbered Cash, Beginning | | 171,414 | 160,399 | |
| Unencumbered Cash, Ending | | 160,399 | 160,399 | |

Coffey County, Kansas
Special Highway Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 700,001 | 105,539 |
| Miscellaneous | | |
| Reimbursed Expense | 45,787 | |
| Total Cash Receipts / Revenue | <u>745,788</u> | <u>105,539</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Contractual Services | 299,855 | |
| Commodities | 91,837 | 3,673 |
| Total Expenditures and Transfers | <u>391,692</u> | <u>3,673</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 354,096 | 101,866 |
| Unencumbered Cash, Beginning | <u>1,438,293</u> | <u>1,792,389</u> |
| Unencumbered Cash, Ending | <u><u>1,792,389</u></u> | <u><u>1,894,255</u></u> |

Coffey County, Kansas
GIS Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| State Grant | \$ 61,600 | |
| Transfers | | |
| Operating Transfers In | 10,000 | 28,001 |
| Miscellaneous | | |
| Other | | 1,849 |
| Total Cash Receipts / Revenue | <u>71,600</u> | <u>29,850</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 22,161 | 24,735 |
| Commodities | 3,071 | 3,938 |
| Capital Outlay | 54,527 | 4,580 |
| Total Expenditures and Transfers | <u>79,759</u> | <u>33,253</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (8,159) | (3,403) |
| Unencumbered Cash, Beginning | <u>315,732</u> | <u>307,573</u> |
| Unencumbered Cash, Ending | <u><u>307,573</u></u> | <u><u>304,170</u></u> |

Coffey County, Kansas
Technology Office Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 90,001 | 178,000 |
| Total Cash Receipts / Revenue | <u>90,001</u> | <u>178,000</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 4,328 | 462 |
| Commodities | 51 | |
| Capital Outlay | 1,805 | 21,450 |
| Reimbursed Expense | | (200) |
| Total Expenditures and Transfers | <u>6,184</u> | <u>21,712</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 83,817 | 156,288 |
| Unencumbered Cash, Beginning | <u>365,742</u> | <u>449,559</u> |
| Unencumbered Cash, Ending | <u><u>449,559</u></u> | <u><u>605,847</u></u> |

Coffey County, Kansas
Coffey County RWD Infrastructure Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 161,166 | |
| Total Cash Receipts / Revenue | <u>161,166</u> | |
| Expenditures and Transfers | | |
| Capital Expenditures | | |
| Capital Outlay | <u>252</u> | <u>444,251</u> |
| Total Expenditures and Transfers | <u>252</u> | <u>444,251</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 160,914 | (444,251) |
| Unencumbered Cash, Beginning | <u>440,762</u> | <u>601,676</u> |
| Unencumbered Cash, Ending | <u><u>601,676</u></u> | <u><u>157,425</u></u> |

Coffey County, Kansas
Community Improvement Reserve Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 239,372 | 286,513 |
| Total Cash Receipts / Revenue | <u>239,372</u> | <u>286,513</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 239,372 | 286,513 |
| Unencumbered Cash, Beginning | <u>717,667</u> | <u>957,039</u> |
| Unencumbered Cash, Ending | <u><u>957,039</u></u> | <u><u>1,243,552</u></u> |

Coffey County, Kansas
Emergency Telephone Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 119 | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | 30,537 | 29,925 | 30,000 | (75) |
| Use of Money and Property | | | | |
| Interest on Investments | 149 | 66 | | 66 |
| Total Cash Receipts / Revenue | 30,805 | 29,991 | 30,000 | (9) |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Contractual Services | 14,679 | 21,411 | | (21,411) |
| Capital Outlay | | | 70,000 | 70,000 |
| Reimbursed Expense | (286) | | | |
| Total Expenditures and Transfers | 14,393 | 21,411 | 70,000 | 48,589 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 16,412 | 8,580 | | |
| Unencumbered Cash, Beginning | 21,545 | 37,957 | | |
| Unencumbered Cash, Ending | 37,957 | 46,537 | | |

Emergency Telephone Service - Wireless Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Licenses, Fees, and Permits | | | | | |
| Emergency Telephone Tax | \$ | 18,563 | 19,727 | 28,542 | (8,815) |
| Use of Money and Property | | | | | |
| Interest on Investments | | 3 | 3 | | 3 |
| Total Cash Receipts / Revenue | | <u>18,566</u> | <u>19,730</u> | <u>28,542</u> | <u>(8,812)</u> |
| Expenditures and Transfers | | | | | |
| Public Safety | | | | | |
| Contractual Services | | 23,047 | 15,075 | | (15,075) |
| Capital Outlay | | | | 50,000 | 50,000 |
| Reimbursed Expense | (| <u>2,007)</u> | | | |
| Total Expenditures and Transfers | | <u>21,040</u> | <u>15,075</u> | <u>50,000</u> | <u>34,925</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (| 2,474) | 4,655 | | |
| Unencumbered Cash, Beginning | | <u>3,460</u> | <u>986</u> | | |
| Unencumbered Cash, Ending | | <u>986</u> | <u>5,641</u> | | |

Coffey County, Kansas
Fair Board Phase II Construction Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| Transfers | | |
| Residual Equity Transfer Out | 452 | |
| Total Expenditures and Transfers | 452 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (452) | |
| Unencumbered Cash, Beginning | 452 | |
| Unencumbered Cash, Ending | | |

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Licenses, Fees, and Permits | | | | |
| Service Fees | \$ 156,460 | 237,304 | 225,000 | 12,304 |
| Miscellaneous | | | | |
| Sale of Surplus Property | 25,713 | 26,992 | | 26,992 |
| Other | 60 | | | |
| Total Miscellaneous | 25,773 | 26,992 | | 26,992 |
| Total Cash Receipts / Revenue | 182,233 | 264,296 | 225,000 | 39,296 |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Personal Services | 134,699 | 138,655 | 130,000 | (8,655) |
| Contractual Services | 20,641 | 21,773 | 44,000 | 22,227 |
| Commodities | 36,569 | 52,682 | 50,000 | (2,682) |
| Capital Outlay | 5,007 | 928 | 62,000 | 61,072 |
| Reimbursed Expense | | (537) | | 537 |
| Total Expenditures and Transfers | 196,916 | 213,501 | 286,000 | 72,499 |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (14,683) | 50,795 | | |
| Unencumbered Cash, Beginning | 144,127 | 129,444 | | |
| Unencumbered Cash, Ending | 129,444 | 180,239 | | |

Coffey County, Kansas
Jacob's Creek Sewer District Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 4,664 | 4,945 | | 4,945 |
| Licenses, Fees, and Permits | | | | |
| Service Fees | 8,603 | 7,953 | 20,000 | (12,047) |
| Total Cash Receipts / Revenue | <u>13,267</u> | <u>12,898</u> | <u>20,000</u> | <u>(7,102)</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Contractual Services | 3,895 | 14,627 | 215,000 | 200,373 |
| Commodities | 448 | 383 | | (383) |
| Total Expenditures and Transfers | <u>4,343</u> | <u>15,010</u> | <u>215,000</u> | <u>199,990</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 8,924 | (2,112) | | |
| Unencumbered Cash, Beginning | <u>184,395</u> | <u>193,319</u> | | |
| Unencumbered Cash, Ending | <u>193,319</u> | <u>191,207</u> | | |

Coffey County, Kansas
Special Auto Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 87,768 | 87,672 |
| Total Cash Receipts / Revenue | <u>87,768</u> | <u>87,672</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 341 | 544 |
| Commodities | 1,280 | 2,276 |
| Capital Outlay | <u>288</u> | <u>16,141</u> |
| Total General Government | <u>1,909</u> | <u>18,961</u> |
| Transfers | | |
| Operating Transfers Out | <u>85,836</u> | <u>85,860</u> |
| Total Expenditures and Transfers | <u>87,745</u> | <u>104,821</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 23 | (17,149) |
| Unencumbered Cash, Beginning | <u>85,836</u> | <u>85,859</u> |
| Unencumbered Cash, Ending | <u><u>85,859</u></u> | <u><u>68,710</u></u> |

Coffey County, Kansas
Prosecuting Attorney Training Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
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For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 2,721 | 3,261 |
| Total Cash Receipts / Revenue | <u>2,721</u> | <u>3,261</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | <u>1,861</u> | <u>2,446</u> |
| Total Expenditures and Transfers | <u>1,861</u> | <u>2,446</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 860 | 815 |
| Unencumbered Cash, Beginning | <u>2,691</u> | <u>3,551</u> |
| Unencumbered Cash, Ending | <u><u>3,551</u></u> | <u><u>4,366</u></u> |

Coffey County, Kansas
Special Law Enforcement Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 41 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Sale of Confiscations | \$ 16,109 | |
| Other | | 33 |
| Total Cash Receipts / Revenue | <u>16,109</u> | <u>33</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 4,334 | 1,025 |
| Commodities | 9,521 | 10,392 |
| Capital Outlay | 3,616 | 100 |
| Reimbursed Expense | (3,200) | (2,819) |
| Total Expenditures and Transfers | <u>14,271</u> | <u>8,698</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,838 | (8,665) |
| Unencumbered Cash, Beginning | <u>30,889</u> | <u>32,727</u> |
| Unencumbered Cash, Ending | <u><u>32,727</u></u> | <u><u>24,062</u></u> |

Coffey County, Kansas
Register of Deeds Technology Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 42 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | <u>Prior Year Actual</u> | <u>Current Year Actual</u> |
|----------------------------------|----------------------------------|------------------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 13,374 | 10,783 |
| Use of Money and Property | | |
| Interest on Investments | 162 | 56 |
| Total Cash Receipts / Revenue | <u>13,536</u> | <u>10,839</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 5,373 | 5,796 |
| Commodities | | 11,349 |
| Capital Outlay | 2,350 | 1,739 |
| Total Expenditures and Transfers | <u>7,723</u> | <u>18,884</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 5,813 | (8,045) |
| Unencumbered Cash, Beginning | <u>39,857</u> | <u>45,670</u> |
| Unencumbered Cash, Ending | <u><u>45,670</u></u> | <u><u>37,625</u></u> |

Coffey County, Kansas
Prosecuting Attorney Trust Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 43 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 707 | 707 |
| Unencumbered Cash, Ending | 707 | 707 |

Coffey County, Kansas
Prosecuting Attorney Check Fees Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 44 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 570 | 845 |
| Miscellaneous | | |
| Other | 20 | 10 |
| Total Cash Receipts / Revenue | 590 | 855 |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 590 | 855 |
| Unencumbered Cash, Beginning | 3,531 | 4,121 |
| Unencumbered Cash, Ending | 4,121 | 4,976 |

Coffey County, Kansas
 Sheriff's Special Donations Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
 Page 45 of 49

For the Year Ended December 31, 2011
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Donations | \$ 1,104 | 1,181 |
| Total Cash Receipts / Revenue | <u>1,104</u> | <u>1,181</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 581 | 250 |
| Commodities | <u> </u> | <u>1,292</u> |
| Total Expenditures and Transfers | <u>581</u> | <u>1,542</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 523 | (361) |
| Unencumbered Cash, Beginning | <u>3,944</u> | <u>4,467</u> |
| Unencumbered Cash, Ending | <u><u>4,467</u></u> | <u><u>4,106</u></u> |

Coffey County, Kansas
Community Development Block Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 46 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Industrial Loan Payments | \$ 68,381 | 91,594 |
| Total Cash Receipts / Revenue | <u>68,381</u> | <u>91,594</u> |
| Expenditures and Transfers | | |
| Economic Development | | |
| Return of Loan Funds to State | <u>68,381</u> | <u>91,594</u> |
| Total Expenditures and Transfers | <u>68,381</u> | <u>91,594</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u> </u> | <u> </u> |
| Unencumbered Cash, Ending | <u> </u> | <u> </u> |

Coffey County, Kansas
Emergency Preparedness Grant Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 47 of 49

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ | 39,564 |
| State Grant | 6,785 | |
| Emergency Preparedness Grant | 22,447 | |
| Total Cash Receipts / Revenue | <u>29,232</u> | <u>39,564</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Personal Services | | 20,000 |
| Contractual Services | 34,609 | 27,871 |
| Total Expenditures and Transfers | <u>34,609</u> | <u>47,871</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (5,377) | (8,307) |
| Unencumbered Cash, Beginning | <u>64,449</u> | <u>59,072</u> |
| Unencumbered Cash, Ending | <u><u>59,072</u></u> | <u><u>50,765</u></u> |

Coffey County, Kansas
 Diversion Fees Fund
 Schedule of Cash Receipts and Expenditures - Actual
 Regulatory Basis

Schedule 2
 Page 48 of 49

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 30,783 | 40,100 |
| Total Cash Receipts / Revenue | <u>30,783</u> | <u>40,100</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 35,275 | 12,600 |
| Contractual Services | 1,711 | 3,636 |
| Commodities | 3,485 | 5,738 |
| Capital Outlay | <u>2,565</u> | <u>2,565</u> |
| Total Expenditures and Transfers | <u>40,471</u> | <u>24,539</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (9,688) | 15,561 |
| Unencumbered Cash, Beginning | <u>64,215</u> | <u>54,527</u> |
| Unencumbered Cash, Ending | <u><u>54,527</u></u> | <u><u>70,088</u></u> |

Coffey County, Kansas
Other Grants Fund
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis

Schedule 2
Page 49 of 49

For the Year Ended December 31, 2011
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Industrial Loan Payments | \$ 1,429 | 1,429 |
| Total Cash Receipts / Revenue | <u>1,429</u> | <u>1,429</u> |
| Expenditures and Transfers | | |
| Economic Development | | |
| Contractual Services | <u>1,429</u> | <u>1,429</u> |
| Total Expenditures and Transfers | <u>1,429</u> | <u>1,429</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | <u> </u> | <u> </u> |
| Unencumbered Cash, Ending | <u> </u> | <u> </u> |

Coffey County, Kansas
Fiduciary Funds
Schedule of Receipts, Disbursements and Balances
Regulatory Basis
For the Year Ended December 31, 2011

Schedule 3

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|--------------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Cities: | | | | |
| Burlington City - Elmwood Sewer | \$ | 276 | 276 | |
| Burlington City Sewer Impr. | | 311 | 311 | |
| Burlington City Pioneer Meadows | | 2,875 | 2,875 | |
| Burlington City - NW Waterline | | 1,842 | 1,842 | |
| Burlington City General | | 547,398 | 547,398 | |
| Burlington City Bond | | 108,201 | 108,201 | |
| Burlington City Industrial Levy | | 40 | 40 | |
| Burlington City Weed Mowing | | 941 | 941 | |
| Burlington City - Curb & Gutter 01 | | 4,863 | 4,863 | |
| Burlington City Special Liability | | 1,760 | 1,760 | |
| Burlington City Cemetery | | 12,359 | 12,359 | |
| Burlington City 1995 Sewer Extension | | 6,494 | 6,494 | |
| Gridley City General | | 70,987 | 70,987 | |
| Gridley City Capital Improvement | | 2,369 | 2,369 | |
| Lebo City General | | 117,860 | 117,860 | |
| Lebo City Employee Benefits | | 38,127 | 38,127 | |
| Lebo City Law Enforcement | | 749 | 749 | |
| Lebo City Special Liability | | 1,919 | 1,919 | |
| Lebo City - Weed Mowing | | 100 | 100 | |
| Lebo City - Wastewater | | 956 | 956 | |
| Leroy City General | | 112,203 | 112,203 | |
| Leroy City Special Liability | | 10,354 | 10,354 | |
| Waverly City General | | 128,001 | 128,001 | |
| Burlington City - Street Improvement | | 12,588 | 12,588 | |
| Burlington City - Street Improvement | | 136,487 | 136,487 | |
| New Strawn Bond and Interest | | 2,791 | 2,791 | |
| New Strawn Infrastructure | | 8,129 | 8,129 | |
| Subtotal Cities | | <u>1,330,980</u> | <u>1,330,980</u> | |
| Townships: | | | | |
| Avon Township General | | 195 | 195 | |
| Avon Township Cemetery | | 3,037 | 3,037 | |
| Burlington Township General | | 616 | 616 | |
| Burlington Township Cemetery | | 2,103 | 2,103 | |
| Key West Township General | | 542 | 542 | |
| Key West Township Cemetery | | 2,807 | 2,807 | |
| Leroy Township General | | 1,319 | 1,319 | |
| Liberty Township General | | 338 | 338 | |
| Liberty Township Cemetery | | 811 | 811 | |
| Lincoln Township General | | 2,071 | 2,071 | |
| Lincoln Township Cemetery | | 9,073 | 9,073 | |
| Neosho Township General | | 327 | 327 | |
| Neosho Township Cemetery | | 5,452 | 5,452 | |
| Pleasant Township General | | 126 | 126 | |
| Pottawatomie Township General | | 983 | 983 | |
| Pottawatomie Township Cemetery | | 2,441 | 2,441 | |
| Rock Creek Township General | | 2,311 | 2,311 | |
| Rock Creek Township Cemetery | | 11,451 | 11,451 | |
| Spring Creek Township General | | 480 | 480 | |

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|--|------------------------------|------------------|-----------------------|---------------------------|
| Spring Creek Township Cemetery | | 1,477 | 1,477 | |
| Star Township General | | 1,096 | 1,096 | |
| Star Township Cemetery | | 1,190 | 1,190 | |
| Subtotal Townships | | 50,246 | 50,246 | |
| Schools: | | | | |
| USD No. 243 General | | 410,310 | 410,310 | |
| | | 16 | 16 | |
| USD No. 243 Bond and Interest | | 257,014 | 257,014 | |
| USD No. 243 Supplemental General | | 513,948 | 513,948 | |
| USD No. 244 General | | 6,851,667 | 6,851,667 | |
| USD No. 244 Capital Outlay | | 1,405,181 | 1,405,181 | |
| USD No. 244 Recreation | | 526,953 | 526,953 | |
| USD No. 244 Recreation Employee Benefits | | 99,834 | 99,834 | |
| USD No. 244 Supplemental General | | 2,102,868 | 2,102,868 | |
| USD No. 245 General | | 311,819 | 311,819 | |
| USD No. 245 Capital Outlay | | 41,414 | 41,414 | |
| USD No. 245 Supplemental General | | 493,856 | 493,856 | |
| USD No. 252 General | | 24,304 | 24,304 | |
| USD No. 252 Capital Outlay | | 8,366 | 8,366 | |
| USD No. 252 Bond and Interest | | 27,440 | 27,440 | |
| USD No. 252 Supplemental General | | 31,371 | 31,371 | |
| USD No. 252 Recreation | | 1,394 | 1,394 | |
| USD No. 365 General | | 19,307 | 19,307 | |
| USD No. 365 Capital Outlay | | 4,601 | 4,601 | |
| USD No. 365 Bond and Interest | | 8,798 | 8,798 | |
| USD No. 365 Supplemental General | | 22,840 | 22,840 | |
| Subtotal Schools | | 13,163,301 | 13,163,301 | |
| Cemeteries: | | | | |
| Altamont | | 1,633 | 1,633 | |
| Bowman-Adgate | | 8,285 | 8,285 | |
| Logan | | 3,006 | 3,006 | |
| Stringtown | | 5,547 | 5,547 | |
| Pleasant Hill | | 2,456 | 2,456 | |
| Pleasant Township | | 6,694 | 6,694 | |
| Pleasant View | | 6,158 | 6,153 | 5 |
| Hall Summit | | 1,322 | 1,322 | |
| Teachout | | 2,755 | 2,755 | |
| Subtotal Cemeteries | | 37,856 | 37,851 | 5 |
| Rural Fire Districts: | | | | |
| Joint No. 5 Lyon County Fire | | 7,467 | 7,467 | |
| Subtotal Rural Fire Districts | | 7,467 | 7,467 | |
| Watershed Districts: | | | | |
| Lakeview Drainage District | (205) | 1,969 | 1,764 | |
| Joint No. #24 Upper Verdigris | | 336 | 336 | |
| Frog Creek Joint No. 19 | 12 | 7,888 | 7,876 | 24 |
| Big Creek Joint No. 48 | 17 | 17,224 | 17,191 | 50 |

Schedule of Receipts, Disbursements and Balances

Regulatory Basis

For the Year Ended December 31, 2011

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|-------------------------------|------------------------------|------------------|-----------------------|---------------------------|
| Joint No. 90 Pottawatomie | | 3,625 | 3,625 | |
| Long Scott Creek | | 37,713 | 37,713 | |
| Subtotal Watershed Districts | (176) | 68,755 | 68,505 | 74 |
| Total Subdivisions | (176) | 14,658,605 | 14,658,350 | 79 |
| State Funds: | | | | |
| State Educational Building | | 398,332 | 398,332 | |
| State Institutional Building | | 199,166 | 199,166 | |
| | | 1 | 1 | |
| Total State Funds | | 597,499 | 597,499 | |
| Other Agency Funds: | | | | |
| Payroll Clearing | | 9,576,074 | 9,576,074 | |
| Motor Vehicle Licenses | (15) | 639,118 | 639,103 | |
| Driver License Fees | 803 | 43,038 | 42,908 | 933 |
| Game Licenses | 1,211 | 13,740 | 13,729 | 1,222 |
| Cereal Malt Beverage Licenses | 25 | 75 | 50 | 50 |
| Heritage Trust | 794 | 15,246 | 15,215 | 825 |
| Unclaimed Money | 2,968 | | | 2,968 |
| Cash Bond Deposits | 42,031 | 158 | 13,607 | 28,582 |
| Sales Tax | 22,577 | 364,414 | 359,795 | 27,196 |
| Drug Forfeitures Pending | 4,505 | 2,120 | | 6,625 |
| Treasurer's Holding Account | 6,363 | 11,942 | 6,864 | 11,441 |
| Total Other Agency Funds | 81,262 | 10,665,925 | 10,667,345 | 79,842 |
| Distributable Funds: | | | | |
| Current Tax | 18,046,494 | 34,533,244 | 34,589,921 | 17,989,817 |
| Delinquent Tax | 77,185 | 110,659 | 136,094 | 51,750 |
| Motor Vehicle Tax | 173,852 | 818,611 | 804,899 | 187,564 |
| Recreational Vehicle Tax | 7,884 | 40,032 | 40,059 | 7,857 |
| Mineral Production Tax | 3,007 | 2,848 | 5,855 | |
| In Lieu of Tax | 63,833 | 64,361 | 63,833 | 64,361 |
| Total Distributable Funds | 18,372,255 | 35,569,755 | 35,640,661 | 18,301,349 |
| Total Agency Funds | 18,453,341 | 61,491,784 | 61,563,855 | 18,381,270 |

County of Coffey, Kansas
Reconciliation of 2010 Tax Roll
For the Year Ended December 31, 2011

Schedule 4

| | | |
|---|----|--------------------------|
| County Clerk's Abstract of Taxes Levied | \$ | 34,732,164 |
| Add: Supplemental Tax Roll | | 24,985 |
| Deduct: Taxes Abated | | <u>(124,185)</u> |
| Tax Roll as Adjusted | | <u><u>34,632,964</u></u> |

County Treasurer's Accounting:

| | | |
|-------------------------|----------------|--------------------------|
| Current Tax Collections | | 34,490,912 |
| Uncollected: | | |
| Personal Property | 19,868 | |
| Real Estate | <u>122,184</u> | |
| Total Uncollected | | <u>142,052</u> |
| Net Tax Roll | | <u><u>34,632,964</u></u> |

County of Coffey, Kansas
Angie Kirchner, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 1 of 4)

Balance - January 1 \$

Receipts:

| | |
|---------------------------------------|------------|
| Fish and Game Licenses | 13,740 |
| Fish and Game Fees | 686 |
| Courthouse General Reimbursed Expense | <u>216</u> |

| | |
|----------------|--------|
| Total Receipts | 14,642 |
|----------------|--------|

Disbursements:

| | |
|--------------------------|---------------|
| Paid to County Treasurer | <u>14,642</u> |
|--------------------------|---------------|

| | |
|-----------------------|-----------------|
| Balance - December 31 | <u><u>0</u></u> |
|-----------------------|-----------------|

County of Coffey, Kansas
Gwen Birk, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 2 of 4)

| | | |
|-----------------------------------|---------------|-----------------|
| Balance - January 1 | \$ | 0 |
| <u>Receipts:</u> | | |
| Mortgage Registration Fees | 92,939 | |
| Recording and Filing Fees | 17,838 | |
| Technology Fees | 10,782 | |
| Heritage Trust Fees | 3,718 | |
| Copy Fees and Miscellaneous | <u>8,753</u> | |
| Total Receipts | | 134,030 |
| <u>Disbursements:</u> | | |
| Paid to County Treasurer: | | |
| General Fund | 119,530 | |
| Heritage Trust Fund | 3,718 | |
| Register of Deeds Technology Fund | <u>10,782</u> | <u>134,030</u> |
| Balance - December 31 | | <u><u>0</u></u> |

County of Coffey, Kansas
Debbie Poiré, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 4)

| | | |
|--|---------|---------|
| Balance - January 1 | \$ | 12,130 |
| <u>Receipts:</u> | | |
| State Clerk Fees | 163,556 | |
| LETC Fees | 29,125 | |
| IDS | 978 | |
| Criminal Probation Fee | 2,756 | |
| Drivers License Reinstatement Fees | 7,262 | |
| Indigent Defense Fee (BIDS) | 1,636 | |
| Checking Account Interest | 136 | |
| Fines | 180,753 | |
| Marriage License | 3,835 | |
| KBI DNA Database Fee | 2,819 | |
| County Clerk Fees | 4,392 | |
| Prosecuting Attorney Training Fund | 3,266 | |
| Attorney Fees - County Reimbursement | 3,521 | |
| Worthless Check Fees | 845 | |
| Diversion Fees | 40,308 | |
| Miscellaneous Fees | 3,539 | |
| Finger Print Fees | 6,377 | |
| Juvenile Diversion Fees | 493 | |
| Law Library Fees | 8,886 | |
| Attorney Fees - State | 14,391 | |
| KBI Lab Fees | 1,617 | |
| Bonds | 21,866 | |
| Restitution | 47,780 | |
| Garnishment | 94,403 | |
| Overage Refund | 1,213 | |
| Unapplied Receipts | 32,918 | |
| County Forfeiture | 2,500 | |
| IDS Forfeiture | 1,725 | |
| State Forfeiture | 2,025 | |
| Judicial Branch Surcharge | 61,035 | |
| Total Receipts | | 745,956 |
| <u>Disbursements:</u> | | |
| State Clerk Fees | 163,556 | |
| LETC Fees | 29,125 | |
| IDS | 978 | |
| Criminal Probation Fee | 2,756 | |
| Drivers License Reinstatement Fees | 7,262 | |
| Indigent Defense Fee (BIDS) | 1,636 | |
| Checking Account Interest | 127 | |
| Fines | 180,753 | |
| Marriage License | 3,835 | |
| KBI DNA Database Fee | 2,819 | |
| County Clerk Fees | 4,392 | |
| Prosecuting Attorney Training Fund | 3,266 | |
| Attorney Fees - County Reimbursement | 3,521 | |
| Worthless Check Fees | 845 | |
| Diversion Fees | 40,308 | |
| Miscellaneous Fees | 3,423 | |
| Finger Print Fees | 6,377 | |
| Juvenile Diversion Fees | 493 | |
| Law Library Fees | 8,886 | |
| Attorney Fees - State | 14,391 | |
| KBI Lab Fees | 1,617 | |
| Bonds | 28,069 | |
| Restitution | 48,006 | |
| Garnishment | 87,000 | |
| Overage Refund | 1,078 | |
| Unapplied Receipts | 34,342 | |
| County Forfeiture | 2,500 | |
| IDS Forfeiture | 1,725 | |
| State Forfeiture | 2,025 | |
| Judicial Branch Surcharge | 61,035 | |
| Total Disbursements | | 746,146 |
| Balance - December 31 | | 11,940 |
| Composition of Ending Balance: | | |
| Demand Deposit, Farmers State Bank, Aliceville, Kansas | | 11,940 |

County of Coffey, Kansas
Randy Rogers, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2011

Schedule 5
(Page 3 of 4)

Sheriff Fee Account

| | | |
|---------------------|----|-------|
| Balance - January 1 | \$ | 8,692 |
|---------------------|----|-------|

Receipts:

| | | |
|------------------------------------|--------|--|
| Sheriff Fees | 4,078 | |
| Drivers License Checks | 450 | |
| Registered Offenders | 2,080 | |
| Conceal and Carry Permits | 1,658 | |
| Reimbursed Expense | 30,672 | |
| Special Law Enforcement Trust Fund | 1,681 | |
| SAFE | 2,075 | |
| Donations | 1,181 | |
| Jailkeep | 560 | |
| Jail & Commissary | 36,102 | |
| Other | 1,395 | |
| | | |

| | | |
|----------------|--|--------|
| Total Receipts | | 81,932 |
|----------------|--|--------|

Disbursements:

| | | |
|--|--------|--|
| County Treasurer | 44,037 | |
| Due to Others: | | |
| Commissary Purchases | 39,561 | |
| Other | 2,466 | |
| Department of Revenue - Drivers License Checks | 450 | |
| | | |

| | | |
|---------------------|--|--------|
| Total Disbursements | | 86,514 |
|---------------------|--|--------|

| | | |
|-----------------------|--|-------|
| Balance - December 31 | | 4,110 |
|-----------------------|--|-------|

Composition of Cash:

| | | |
|---|----|-------|
| Demand Deposit, First National Bank of Kansas, Burlington, Kansas | \$ | 2,037 |
| Cash on Hand | | 1,973 |
| Total | | 4,010 |

Coffey County, Kansas
Reconciliation of Expenditures
For the Year Ended December 31, 2011

Schedule 6

| | |
|--|-------------------|
| Total Expenditures per Financial Statement | \$ 23,009,449 |
| Plus Non Budgeted Funds: | |
| Capital Improvement Reserve | 770,294 |
| Special Equipment Reserve | 212,308 |
| Special Highway | 3,673 |
| GIS Reserve Fund | 33,253 |
| Technology Office Reserve | 21,712 |
| Coffey Co. RWD Infrastructure | 444,251 |
| Special Auto Fund | 104,821 |
| Prosecuting Attorney Training Fund | 2,446 |
| Special Law Enforcement Trust Fund | 8,698 |
| Register of Deeds Technology Fund | 18,884 |
| Sheriff's Special Donations | 1,542 |
| Community Development Block Grant | 91,594 |
| Emergency Preparedness Grant | 47,871 |
| Diversion Fees Fund | 24,539 |
| Other Grants | 1,429 |
| Total Expenditures per Schedule 1 | <u>21,222,134</u> |